

§ 41.271

written request, authorize files, or an individual file, to be maintained at another business location under the control of the importer, provided that the alternative location does not cause undue inconvenience to TTB when attempting to examine the files and does not delay the timely transmittal of any documents required to be submitted to TTB.

(26 U.S.C. 5741)

OTHER PROVISIONS APPLICABLE TO IMPORTERS OF PROCESSED TOBACCO

§ 41.271 Power of attorney.

If the application for a permit or authorization or any report or other document required to be executed under this subpart is to be signed by an individual (including one of the partners for a partnership or one of the members of an association) as an attorney in fact for any person, or if an individual is otherwise to officially represent such person, power of attorney on TTB F 5000.8 shall be furnished to the appropriate TTB officer. Such power of attorney is not required for persons whose authority is furnished with the corporate documents as required by § 41.234. Form 5000.8 does not have to be filed again with an appropriate TTB officer where such form has previously been submitted to TTB and is still in effect.

§ 41.272 Cross reference.

For other applicable provisions pertaining to forms prescribed, retention of records, interference with administration, alternate methods or procedures, emergency variations from requirements, penalties and forfeitures, and delegations of the Administrator, see subpart C of this part.

§ 41.273 Suspension and revocation of permit.

Where the appropriate TTB officer has reason to believe that an importer of processed tobacco has not in good faith complied with the provisions of 26 U.S.C. chapter 52, and regulations thereunder, or with any other provision of 26 U.S.C. with intent to defraud, or has violated any condition of his permit, or has failed to disclose any material information required or made

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any material false statement in the application for the permit, or is, by reason of previous or current legal proceedings involving a felony violation of any other provision of Federal criminal law relating to tobacco products, processed tobacco, cigarette paper, or cigarette tubes, not likely to maintain operations in compliance with 26 U.S.C. chapter 52, or has been convicted of a felony violation of any provision of Federal or State criminal law relating to tobacco products, processed tobacco, cigarette paper, or cigarette tubes, the appropriate TTB officer shall issue an order, stating the facts charged, citing such person to show cause why his permit should not be suspended or revoked. Such citation shall be issued and opportunity for hearing afforded in accordance with part 71 of this chapter, which part is applicable to such proceedings. If, after hearing, the hearing examiner, or on appeal, the Administrator, finds that such person has not shown cause why his permit should not be suspended or revoked, such permit shall be suspended for such period as the appropriate TTB officer deems proper or shall be revoked.

PART 44—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX

Subpart A—Scope of Regulations

Sec.

- 44.1 Exportation of tobacco products, and cigarette papers and tubes, without payment of tax, or with drawback of tax.
- 44.2 Forms prescribed.
- 44.3 Delegations of the Administrator.

Subpart B—Definitions

- 44.11 Meaning of terms.

Subpart Ba—Special (Occupational) Taxes

- 44.31 Liability for special tax.
- 44.32 Rate of special tax.
- 44.33 Cross reference.
- 44.34–44.36 [Reserved]

Subpart C—General

- 44.61 Removals, withdrawals, and shipments authorized.